



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Thomas H. Donlan
DOCKET NO.: 11-00983.001-R-1
PARCEL NO.: 14-31-377-008

The parties of record before the Property Tax Appeal Board are Thomas H. Donlan, the appellant; and the Peoria County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Peoria County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$2,780
IMPR.: \$25,860
TOTAL: \$28,640

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame exterior construction containing 1,008 square feet of living area. The dwelling was built in 1957. Features include a full partially finished basement, central air conditioning and a detached 480 square foot two-car garage. The home is situated on approximately 7,592 square feet of land area. The subject is located in Peoria City Township, Peoria County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted a grid analysis, property record cards, Multiple Listing Service sheets (hereinafter MLS) and photographs of four suggested comparable sales located within 2 blocks of the subject. The comparables have lots ranging from 7,490 to 12,090 square feet of land area. The comparables were described as one-story dwellings of frame construction containing from 960 to 1,008 square feet of living area. The dwellings were built in 1956 or 1958. One comparable has an unfinished basement and three comparables have slab foundations. Two comparables have central air conditioning and

three comparables have garages of either 288 or 300 square feet of building area. The comparables sold from May 2010 to February 2012 for prices ranging from \$30,000 to \$65,750 or from \$28.85 to \$65.23 per square foot of living area, including land.

The appellant, Thomas Donlan, argued that the homes he chose as comparable were all built by the same builder.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$23,153.

Under cross-examination, Donlan acknowledged that comparable #3 was remodeled after selling for \$30,000 and purchased later in 2012 for \$65,000. Donlan also acknowledged that a property typically sells for less when in foreclosure, which would have been the case for comparables #3 and #4, since the MLS sheets disclose they were REO sales or bank owned properties.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$28,640 was disclosed. The subject's assessment reflects an estimated market value of \$86,867 or \$86.18 per square foot of living area including land, using Peoria County's 2011 three-year average median level of assessments of 32.97%.

In support of the subject's assessment, the board of review submitted a one-page brief, a sales grid and property record cards of two comparables located in the same neighborhood code as the subject. The comparables had lots of 7,841 and 19,166 square feet of land area. The comparables were described as one-story dwellings of frame construction containing 918 and 1,008 square feet of living area. The dwellings were built in 1951 and 1957. Features include full partially finished basements, central air conditioning and detached garages of 440 and 528 square feet of building area. The comparables sold in July 2010 and March 2011 for prices of \$104,900 and 92,000 or \$114.27 and \$91.27 per square foot of living area including land, respectively.

The one-page brief outlines differences between the appellant's comparables and the subject. The brief also discloses that the appellant's comparables #3 and #4 were "repo sales". The board of review's representative, Dave Ryan, also argued that the appellant's evidence included only one home with a basement, which lacked any finished basement area when compared to the subject.

Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

Under rebuttal, Donlan argued that the board of review's comparables have siding other than wood, which is dissimilar to the subject and were remodeled prior to being sold. In addition, comparable #2 was also a "repo sale" and also has a larger lot.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant argued the subject property was overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, Ill.App.3d 1038 (3rd Dist.2002). The Board finds the appellant has not met this burden of proof.

The parties submitted a total of six suggested comparable sales for the Boards consideration. The Board gave less weight to the appellant's comparables. Comparables #1, #2 and #3 have dissimilar concrete slab foundations when compared to the subject's full, partially finished basement. In addition, comparable #2 lacks central air conditioning and a garage. Comparable #3 lacks central air conditioning and its sale date, in February 2012, is a less reliable indicator of value as of the subject's January 1, 2011 assessment date. Appellant's comparable #4's MLS sheet discloses that the property is a "VA property sold as is", which would infer condition problems. In addition, its sale price of \$35,900 is an outlier. The Board finds the two comparable sales submitted by the board of review were most similar to the subject in location, exterior construction, foundation type, size, age and features. These comparables sold in July 2010 and March 2011 for prices of \$104,900 and \$92,000 or \$114.27 and \$91.27 per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of \$86,867 or \$86.18 per square foot of living area, including land, which is below the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is justified and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 20, 2013

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.